



Divided Attentions

STAMP DUTIES.

AFFIDAVIT, or Statutory declaration made under the provisions of 5 and 6 Will. 4, c. 62 £0 2 6
APPRAISEMENT or valuation of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever:—

Not exceeding £5	£0 0 3	Exc. £40 and not exc. £50 ...	£0 2 6
Exc. £5 and not exc. £10 ...	0 0 6	50 ..	0 5 0
10 ..	0 1 0	100 ..	0 10 0
20 ..	0 1 6	200 ..	0 15 0
30 ..	0 2 0	500 ..	0 20 0
Bankers' Cheques	1d.		

BANK NOTE for money:—

Not exceeding £1	0 0 5	Exc. £10 and not exc. £20 ...	0 2 0
Exc. £1 and not exc. £2 ...	0 0 10	20 ..	0 3 0
2 ..	0 1 3	30 ..	0 5 0
5 ..	0 1 9	50 ..	0 8 6

BIRTHS, MARRIAGES, AND DEATHS—Certified copy or extract of or from any register of 0 0 1
 (To be paid by the person requiring such copy or extract.)

MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment, and **FOREIGN SECURITY** of any kind. Being the only, or principal, or primary security for the payment or repayment of money—

Not exceeding £25	£0 0 8	Exc. £150 and not ex. £200 ...	£0 5 0
Exc. £25 and not exc. £50 ...	0 1 3	200 ..	0 6 8
50 ..	0 2 6	250 ..	0 7 6
100 ..	0 3 9	300 ..	0 8 6

For every £100, or fractional part of £100, of such amount ... 0 2 6

CHEQUES, DRAFTS, OR ORDERS ON DEMAND 0 0 1
 which must be cancelled by the person drawing the cheque, draft, or order, by writing his name on the stamp.

RECEIPTS.—For £2 and upwards 0 0 1
 N.B. Persons receiving the money are to pay the duty.

Receipts may be stamped within fourteen days of date on payment of £5, or within one month on payment of £10, penalty: after that time they cannot be stamped. Penalty for giving a receipt without a stamp, £10. Penalty for not effectually cancelling or obliterating adhesive stamps when used, £10. Penalty for frauds in the use of adhesive stamps, £20.

PASSPORT 0 0 6

LEGACIES AND SUCCESSION TO REAL PROPERTY—

Brother or sister, or their descendants	£3 0 0
Uncle or aunt, or their descendants	5 0 0
Grand uncle or aunt, or their descendants	6 0 0
All other relations or strangers	10 0 0

The husband, wife, children, or lineal descendants of the deceased are not chargeable with duty.

DUTIES PAYABLE ON INHABITED HOUSES OF THE ANNUAL VALUE OF £20 OR UPWARDS.

The duty is 6d. in the pound in respect of dwelling-houses occupied by any person in trade who shall expose to sale and sell any goods in any shop or warehouse, being part of the same dwelling-house and in front and on the ground or basement story thereof; or by a person licensed to sell therein, by retail, beer; hotel or coffee-house keeper; or as a farmhouse by a tenant or farm servant, and bona fide used for the purpose of husbandry only.

The duty is 9d. in the pound for dwelling-houses and offices not occupied and used for any of the purposes described in the preceding.

Exemptions.—Market-gardens and Nursery-grounds.

PROPERTY AND INCOME TAX.

By the 45 and 46 Vic. c. 41, an addition is made to the Income and Property Tax. The duty under schedules A, C, D, or E, is increased from 5d. to 6d. in the pound. While on lands under schedule B, the duty is 8d. in England, and a fraction less in Scotland and Ireland. The increased duty is payable on Jan. 1 for the present year (1883).

INLAND REVENUE AND EXCISE LICENSES.

Impressed Bill Stamps of the respective values of 1d., 2d., 3d., 6d., 9d., and 1s., and 6d. adhesive stamps (for agreements, contracts, &c.) are sold at all the Chief Post Offices.

Civil Service and Judicature Fee Stamps are sold at all Head Post Offices. Excise Licenses of the following descriptions and values are supplied by the Department—viz. :—

Dog, Gun, and Private Brewers' Licenses, which are issued at all Money Order Offices in England and Scotland.

	£	s.	d.
Dogs	0	7	6
Guns	0	10	0
Private Brewers (not for sale)	0	6	0

Male Servants, Carriages, and Armorial Bearings' Licenses which are issued at all Money Order Offices in England—viz. :—

	£	s.	d.
Male Servants	0	15	0
Carriages, with less than four wheels, or with four wheels and weighing less than 4 cwt	0	15	0
Carriages with four wheels and weighing 4 cwt. or upwards	2	2	0
Armorial Bearings, if worn or used, and painted on or affixed to Carriage	2	2	0
Armorial Bearings, if not on Carriage	1	1	0
Game and Gamekeepers' Licenses, which are issued at the London Head District Post-Offices and at some money-order offices in the provinces, viz. :—			
Game, whole year	3	0	0
to expire on Oct. 31 in the year in which the License is granted	2	0	0
when taken out on or after Nov. 1 to expire on April 5 following	2	0	0
Gamekeeper	2	0	0